



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

April 5, 2011

Mr. Ronald J. Ricciardi
Chief Executive Officer and Chief Financial Officer
101 Hangar Road
Avoca, Pennsylvania 18641

Re: Saker Aviation Services, Inc.
Form 10-K for the year ended December 31, 2009
Filed April 15, 2010
File No. 000-52593

Dear Mr. Ricciardi:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Linda Cvrkel
Branch Chief

Via Facsimile
(570) 451-0952